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**Formative perspectives on the relation between CSR communication and CSR
practices: Pathways for walking, talking, and t(w)alking**

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Abstract

Within the burgeoning CSR communication literature, the question of the relationship between CSR practices and CSR communication (or between “walk” and “talk”) has been a central concern. Recently, we observe a growing interest in *formative views* on the relation between CSR communication and practices, that is, works which ascribe to communication a constitutive role in creating, maintaining, and transforming CSR practices. This article provides an overview of the heterogeneous landscape of formative views on CSR communication scholarship. More specifically, we distinguish between three variants of such formative views: walking-to-talk, talking-to-walk, and t(w)alking. These three orientations differ primarily regarding the temporal dynamics that they ascribe to the relation between CSR communication and practices, and regarding the object that is formed through communication. This new typology helps systematize the emerging field of research and we use it as a compass to provide directions for future research in this area.

Keywords

aspirational talk, communication constitutes organization (CCO), corporate social responsibility, CSR communication, CSR practices, sensemaking

Introduction

The scholarly exploration of the relationships between corporate social responsibility (CSR) and communication has given rise to a distinct sub-field of CSR communication research. This has been illustrated over the past decade in the development of specialized CSR communication conferences (see Golob, Podnar, Elving, Nielsen, 2013; Thomsen & Schultz, 2013; Golob, Verk, Ellerup-Nielsen, Thomsen, Elving & Podnar, 2017), dedicated special issues of scholarly journals (e.g., Schultz, Castelló & Morsing, 2013; Podnar, 2008), edited volumes and textbooks (e.g., Coombs & Holladay, 2011; Ihlen, Bartlett & May, 2011), and review papers (Crane & Glozer, 2016; Du, Bhattacharya & Sen, 2010) that have helped consolidate, and give shape to, an emerging sub-field of CSR communication research.

Within this burgeoning literature, the question of the relationship between CSR communication and CSR practices has been a central concern (see, e.g., Crane & Glozer, 2016; Wickert, Scherer & Spence, 2016). This is often characterized as the relationship between “walking” CSR and “talking” CSR, as is typically found in the injunction to “walk the talk”. This expression suggests that CSR communication and CSR practices should align. For example, Christensen, Morsing and Thyssen (2013) point to how “organizations and their managers are told to walk their CSR-talk; that is, to practice what they preach. As a general rule, the ‘walk-the-talk’ recipe provides[...] a sensible buffer against the evils of hypocrisy” (p. 380).

There are a variety of perspectives on the walking/talking dichotomy which have typically been explored through two main paradigms of CSR communication research – namely, the functionalist or representational approach on the one hand and the constitutive or formative approach other hand (for recent overviews, see Crane & Glozer, 2016; Schoeneborn &

Trittin, 2013; Schultz et al., 2013). Functionalist research largely relies on the assumption that communication transmits information between two or more parties about an object (in this case, CSR practices) in a way that can, at least in principle, accurately represent the nature of the object. The main focus of research here with respect to the walking/talking relation is the degree to which firms consistently match their CSR walk and talk. Across this representational research, CSR communication is primarily seen as an instrument that is employed by corporations to disseminate (truthfully or otherwise) information (i.e. talk) about CSR practices (walk) that have either already been implemented to a greater or lesser degree (talking the walk) or that should accurately live up to what has been promised (walking the talk).

Formative views, in contrast, see communication as, at least partially, constituting the object itself (CSR practices), so that in effect CSR practices can become “talked into being” through CSR communication. Accordingly, research in this direction focuses not on the degree to which the talk (more or less) accurately reports on the walk, but instead on how talking shapes, influences, or indeed constitutes the walk. This represents a very different theoretical trajectory compared to the by now well-worn path of investigating CSR greenwashing or hypocrisy, which is built on the assumption that CSR talk ought to be aligned with CSR walk. Formative views see the CSR walk instead as being at least partially, and potentially wholly (depending on the precise approach adopted) constructed by the CSR talk. This encompasses research concerned with how different ways of interpreting and talking about CSR, whether through sensemaking/sensegiving, framing, or rhetoric, for example, influence how CSR is ultimately practiced. It also embraces research that sees CSR practices and the companies that engage in them as essentially communicative artifacts. In sum, these works contribute to existing research by highlighting that CSR communication is not just ‘cheap

talk’ but tends to be consequential, for instance, in shaping the meanings that are ascribed to CSR practices (see Haack, Schoeneborn, & Wickert, 2012) or in bringing forth these practices to begin with (see Christensen et al., 2013).

However, to date, the formative role of CSR communication for CSR practices still remains somewhat under-theorized in the literature, and there have been relatively few empirical studies (apart from a few exceptions, such as Haack et al., 2012; Koep, 2017; Livesey & Graham, 2007; or Livesey, 2002). The landscape of formative views is rather broad and heterogeneous, yet they tend to be grouped within the extant literature as though they would offer one single, unified view on the relationship between CSR practices and CSR communication. This, however, risks kerbing our understanding of what communication really does to CSR, limiting the scope and precision of our theorizing, and even potentially mis-specifying key concepts and relationships in the literature.

Accordingly, in this paper, we first explore the range of formative views in more depth, exploring how formative approaches to CSR communication have emerged in the literature and in which ways they have converged and diverged. We then provide a novel categorization of different relationships between CSR practice and CSR communication, which we label *walking-to-talk*, *talking-to-walk*, and *t(w)alking*. To elucidate these categorical differences we draw on recent works from the pertinent literature on CSR communication. We furthermore explain how the papers in this special issue of *Business & Society* (“CSR and communication: How CSR shapes, and is shaped by, talk and text”) fit within the framework. We conclude by drawing out the implications of the new categorization for developing the formative CSR communication literature. This sorting of formative approaches into three main types, we contend, will add clarity to the debate on

what communication does to CSR and what CSR does to communication and can open up exciting new pathways for further research.

The emergence and proliferation of formative views on CSR communication

Formative views on CSR communication have emerged during the past two decades as a response to the perceived dominance of representational or functionalist approaches to research in the CSR communication field. The bulk of mainstream CSR communication literature has tended to be, either explicitly or implicitly, permeated with a transmission view of communication and an at times prescriptive stance on CSR communication; that is, it is either concerned with how communication about some pre-existing set of CSR practices can be used by corporations to better foster their reputation and legitimacy (e.g., Sen, Bhattacharaya & Korschun, 2006; Ferrell, Gonzalez-Padron, Hult & Maignan, 2010) – *or* with a skeptical stance whereby CSR communication is viewed as a means by which corporations can ward off criticism and give false impressions of actual CSR practices through green-washing or window-dressing (e.g., Roberts, 2003; Banerjee, 2008).

Within this representational approach, walk is essentially seen as being superior to talk. In other words, the research agenda is primarily driven here by a concern for whether real, concrete CSR practice is adequately represented by potentially dishonest or misleading CSR communication. CSR practice therefore is always objectively present, important and in some sense observable, while CSR communication is only really important to the extent it is either accurate or effective in achieving specific goals.

Formative approaches to CSR communication, in contrast, provide an alternative approach based on different theoretical premises and, indeed, a contrasting epistemological foundation.

Early work in this vein, while not yet offering a fully-fledged conception of a formative approach to CSR communication, explored how different forms of communication, especially those based on dialogue and democratic participation, could lead to different CSR practices. The article by Morsing and Schultz (2006), for example, can be seen as an early example of such a formative perspective, as the authors drew on concepts of sensemaking and sensegiving to show how communicative involvement and dialogue between companies and stakeholders could also lead to the co-construction of CSR as well as new corporate CSR action. Other early studies that also drew on formative perspectives conceptualized how CSR talk and CSR practice are constituted in the communicative interaction between internal and external audiences (Morsing, Schultz & Nielsen, 2008) and how CSR talk oriented towards external audiences brings about a CSR engagement among organizational members themselves through auto-communication (Morsing, 2006). Likewise, Crane and Livesey (2003) explored how stakeholder dialogue on social issues and responsibilities could lead to the co-creation of shared realities and the unfolding of a social order among companies and their stakeholders. Kuhn and Deetz (2008, p. 191) employed critical theory to develop “an enriched critical version of stakeholder communication” that, they argued, could lead to “decisional creativity rather than false consensus” in CSR practice.

Another stream of work around this time examined how CSR texts produced by companies could have transformative effects on companies, their employees, and broader understandings of the social issues involved. For example, Livesey’s (2001; 2002) examination of Shell’s communication about its involvement in social and environmental disputes during the 1990s led to an important initial elaboration of a “constitutive” view, albeit without explicitly labelling it as CSR communication. For Livesey (2001) “public eco-discourse by corporations has performative effects” (p. 62), such that “discursive moves must be seen as

meaning making, as constituting a social reality,” (p. 61). Further work explored how corporate communications could constitute new subject relations in the field of CSR practice (Caruana & Crane, 2008), and enable sensemaking about what CSR practice could and could not be (Basu & Palazzo, 2008).

These early developments in the 2000s paved the way for a more fully developed alternative approach to CSR communication in the 2010s. So, although formative approaches remain much less explored than the dominant representational or functionalist approach, a trend toward greater engagement in such approaches has been highlighted in recent overview articles (e.g., Crane & Glozer, 2016; Schoeneborn & Trittin, 2013, Schultz et al., 2013). This has been seen, for instance, in research exploring how CSR communication constitutes networked relationships between business firms and larger society (Schoeneborn & Trittin, 2013) with a specific focus on the role of social media (Schultz et al., 2013), and how it drives organizational and social change (Christensen et al., 2013, Christensen, Morsing, & Thyssen, 2015; 2019; Haack et al., 2012).

As Crane and Glozer (2016, p. 1238) have argued, these developments have been presented by many of those advocating formative approaches as something akin to a paradigmatic “war” between the dominant functionalist approach and the upstart newcomers offering a social constructivist alternative. For instance, Schoeneborn and Trittin (2013, p. 194) criticize the “transmission view” for “reducing communication to a mere instrument” and propose a switch to what they call a “constitutive view”. Likewise, Schultz et al. (2013) “challenge established mainstream views of CSR” and introduce what they call a “communication view on CSR” in which CSR is seen *as* communication. This, they claim, enables them to encompass “the so far neglected ‘unloved side’ of communication—the indeterminacy of

meaning, the disintegrative and conflictive moments of differing voices.” (p. 682). Golob et al. (2013) also consider two main approaches and emphasize that the idea of what they call the “constructivist or “constitutive” approach “is to overcome the technical approaches to communication by emphasizing either that how one talks about CSR influences how CSR is practised (Deetz, 2007) or that CSR talk is in fact CSR action (Christensen & Cheney, 2011)” (p. 179).

Despite the differences in terminology – whether it is “constructivist”, “constitutive”, or “formative” – the idea that there is an alternative approach to the dominant way of researching CSR communication is now firmly established.¹ However, while this alternative approach does rest on a broadly constructivist ontology, it is at the same time marked by considerable heterogeneity. In many ways, it is most united by what it is *not* – functionalist, instrumental, and based on a transmission view of communication – whereas what it actually *is* varies considerably across different studies, authors, and research streams. Indeed, it actually only looks to be a common, coherent paradigm when it is placed in opposition to the functionalist/representational approach. Without this counterpoint, the formative approach to CSR communication is probably best thought of as formative *approaches* to CSR walking and CSR talking, including everything from Weickian sensemaking to Foucauldian discourse, and Luhmannian systems theory to Habermasian discourse ethics, to name just a few. The differences in formative approaches, however, have not been well delineated in the literature to date. The desire to articulate a distinct alternative to the functionalist or representational approach has encouraged researchers to focus on what unites these formative approaches rather than what divides them. Our goal in this paper, therefore, is to offer what we believe is a helpful typology of three approaches to the relationship between CSR walk and CSR talk as a way of advancing understanding of the diversity within this stream of

literature and what some of the key differences mean for how researchers might engage with the field of study.

Three formative approaches to the relationship between CSR walk and CSR talk

Fundamentally, formative views allow CSR communication research to become connected with a contemporary understanding of communication as a complex process of meaning negotiation that plays an “axial – not peripheral” (cf. Ashcraft, Kuhn & Cooren, 2009, p. 22) role in bringing forth phenomena of organization and organizing. However, as argued above, despite their promising potential, formative views on the relation between CSR communication and CSR practices do not form a coherent body of theory thus far.

Formative approaches of CSR communication tend to originate in the micro interpersonal level of analysis, drawing on theories from linguistic philosophy (e.g., Austin, 1962; Searle, 1969), discourse analysis (e.g., Burchell & Cook, 2006), and conversation-text analysis (e.g., Boden, 1994). More recently, formative approaches have developed into new, more sociological ways of thinking beyond their initial roots (Cornelissen, 2017) by integrating social systems theory such as autopoiesis (e.g. Luhmann, 1992; Schoeneborn, 2011), feminist theories (e.g. Butler, 2013), or relational sociology (e.g. Winkler & Wehmeier, 2017). These new theoretical developments have pushed our way of thinking about formative processes at the micro-level to address also how micro-level communication is constitutive of meso- and macro-level institutional organizing and vice versa.

However, while this research has gradually informed different debates on the separation of talk and walk, it has not engaged with what distinguishes these formative views and how they separately add to knowledge about the talk-walk relation. Therefore, with the aim to facilitate

advancement of formative views, we believe it is useful to further systematize existing scholarship. More specifically, we propose to distinguish three types of formative approaches to the relation between CSR communication and CSR practices: (1) *walking-to-talk*, (2) *talking-to-walk*, and (3) what we refer to as *t(w)alking*.

In Figure 1 we illustrate the three approaches we identify, and in the following text we outline each of them in more detail. It should be noted that these are not intended to represent schools of thinking that specific authors will steadfastly follow but rather they are ways of approaching CSR communication that specific studies will tend to adopt. However, some contributions may also occasionally cross the boundaries from one type to another, especially given that, until now, the different approaches have not been concretely distinguished from one another. Our essential point though is that there are certain clusters of formative views that can be identified and delineated in order to provide signposts for researchers seeking to orient themselves within the broader approach.

Figure 1 about here.

Formative view 1: Walking-to-talk

We label a formative approach as *walking-to-talk* when the vantage point is the actual doing of CSR that occurs temporally prior to reporting about these activities through CSR communication (e.g., in the form of an annual sustainability report or press releases). In Figure 1, this is represented by the solid arrow leading from CSR practices to CSR communication. Importantly, the formative effects of CSR communication come into play in a recursive logic here, i.e. in the sense that CSR communication also works back on the CSR practices that gave rise to the communication in the first place (denoted by a dotted arrow in

Figure 1). In the “walking-to-talk” logic, walk precedes talk, and the formative view adds the observation that, for example, the communicative act of reporting on past CSR activities serves as an important stepping stone to affect future CSR practices. Importantly, works following the formative walking-to-talk logic are united by assuming the initial origin of change to be “the walk”, and the walk is still regarded as the facilitator and antecedent of the talk.

In this regard, the formative perspective of walking-to-talk clearly has some overlaps with representational views, but also some critical differences. As emphasized above, representational views are based on the assumption that CSR communication plays only a secondary role whereas the “walking” or doing of CSR is superior to the “talking” of CSR – and hence CSR practices should be the primary concern. Interestingly, such clear separation between CSR practices on the one hand and CSR communication on the other hand is what unites CSR scholarship across different approaches within the representational domain, including instrumental views (e.g., Seele & Lock, 2015), institutional views (e.g., Boiral, 2007), and critical views (e.g., Laufer, 2003). Across these studies, CSR communication is understood first and foremost as an instrument that allows the dissemination, framing and reporting of the actual doing of CSR in more or less representative ways (e.g., Du et al. 2010). Of course, in this cluster of work it is also assumed that CSR communication can yield “formative” effects in terms of stakeholders’ legitimacy judgements, employee loyalty, or consumer buying behavior. However, it is important to note that, in the main, the object of what is formed is the social evaluation by external stakeholders and not a firm’s CSR practices as such. This variation in the object of what is being formed is a key feature that differentiates the representational view from the formative walking-to-talk view.

One early illustrative example of a *formative* variant of the walking-to-talk approach is the “the inside-out approach” to CSR by Morsing et al. (2008). The authors point out how CSR walk among managers shapes their own talk and then also shapes the CSR talk and ultimately walk (in terms of commitment) among organizational employees. In a different logic, Iivonen and Moisander (2015) have examined how the type of CSR walk of a company shapes their CSR talk (i.e. certain rhetorics). The authors highlight how defensive forms of rhetoric tend to work back on the sender and thus can lead to a paradoxical situation where the firm is torn between on the one hand striving for legitimacy attributions by external constituents and on the other hand making a self-centered defense of its own interests through attempts to “garner [...] support for its ability to do business as usual” (Iivonen & Moisander, 2015, p. 662). These findings resonate with the study by Font, Elgammal and Lamond (2017), who investigated the paradoxical phenomenon of “greenhushing”, that is, a firm’s deliberate withholding or under-reporting of information about its CSR practices to avoid evoking guilt-feelings among holiday-making customers. The authors demonstrate how the systematic withholding of CSR and sustainability information in the hotel industry further institutionalizes a precautionous and risk-minimizing variant of how to exercise CSR.

Taken together, these conceptualizations share the idea that CSR walk precedes CSR talk, but that CSR talk further informs and shapes CSR walk. In terms of theoretical origins, this view takes its inspiration from a number of different literatures such as public relations theory, neo-institutional theory and/or critical perspectives on CSR (e.g., Iivonen & Moisander, 2015, Carollo & Guerci, 2017; Siano, Vollero, Conte & Amabile, 2017) that would usually assume a separation between a firm’s walk and talk. At the same time, however, the works in this stream acknowledge the inherently formative character of CSR communication as an important action in its own right.

Given this recursive logic, walking-to-talk type studies sometimes edge towards our next version of the formative view, talking-to-walk, depending on how centrally they view the talk stage in the walk-talk-walk linear progression. Within this Special Issue, Girschik's (2018) article can be seen as a good exemplar of research that pushes the boundaries of the walking-to-talk approach. In her empirical study, Girschik investigates how CSR managers at Novo Nordisk, a global pharmaceuticals firm, frame the communication about their CSR practices to (and with) external and internal stakeholders. Importantly, the CSR managers fulfill an "internal activist" role in that these framings of their CSR activities influence the way that CSR is understood in and around the firm, for instance, by generating new understandings and repairing internal conflicts. In this regard, her article offers cross-connections to other works which have shown that CSR managers engage in issue-selling vis-à-vis internal organizational audiences (e.g., Sonenshein, 2016; Wickert & De Bakker, 2018). It also fruitfully combines literatures on framing and sensemaking on the one hand with contemporary organizational communication scholarship on the other hand, thus making CSR communication research compatible with debates on the formative role of communication for organization more generally (e.g., Ashcraft et al., 2009; Schoeneborn, Kuhn, & Kärreman, 2018). Importantly, "framing" in Girschik's understanding is not simply a way of repackaging in communicative terms a pre-existing set of CSR practices in order to instrumentally convince stakeholders to accept them as appropriate or legitimate. Rather, framing operates in an interactive and iterative fashion so that the meaning and enactment of those practices changes over time (see also the notion of "framing contests", e.g., Kaplan, 2008).

Formative view 2: Talking-to-walk

Formative perspectives that we label as pursuing a *talking-to-walk* logic also treat CSR communication and CSR practices as, by and large, separate phenomena. However, these works differ from their walking-to-talk counterparts in two important ways: First, while the separation between CSR talk and CSR walk is still a relevant dimension, these works highlight how CSR communication takes the driving seat and thereby can become influential with the ways in which CSR is exercised in corporate practice. Second, while these studies primarily adhere to a linear understanding of time, they tend to invert the otherwise common temporal progression by focusing on how CSR communication precedes and shapes the actual practices of CSR, especially by highlighting the exploratory and anticipatory potential of CSR communication (denoted by a solid arrow in Figure 1).

One paradigmatic example of the talking-to-walk approach is the article by Christensen et al. (2013) on “CSR as aspirational talk”. As the authors elaborate, discrepancies between a firm’s CSR communication and CSR practices should not be condemned prematurely as mere “greenwashing” (an intriguing counter-point to some of the works following the walking-to-talk logic). Instead, Christensen and his colleagues argue that such discrepancies are an important driver for organizational change and thus also larger social change. Especially when firms engage in prospective talk about their CSR aspirations (what they can be held accountable for later on), they pave the way for the materialization of these aspirations in and through CSR practices (see also Livesey & Graham, 2007; Penttälä, 2019).

The elaborations by Christensen et al. (2013) are grounded in the notion of organizational autocommunication (see also Christensen, 1997; Morsing, 2006), highlighting that organizations, even when addressing external audiences with their communication (e.g., via press releases or CSR reports) are perhaps themselves the most dedicated receivers of these messages. Accordingly, such communicative practices tend to work back on the sender and

thus can be an important driver for organizational change. Similar evidence is offered by an empirical study on the proliferation of the Equator Principles CSR standard in the international project finance sector (Haack et al., 2012). This study demonstrates how the banks that had adopted the CSR standard but which were accused by NGOs for mere greenwashing, engaged in response in more and more public promises about “deeper” implementation of CSR practices in the future. In effect, this aspirational CSR communication ultimately “talked into being” a greater involvement in CSR practices at these banks later on. In turn, Morsing and Spence (2019) argue how the quest for CSR communication can also work counterproductively by “talking out of being” some CSR practices. The authors argue that the increasing quests for more explicit CSR communication is seen as an identity threat to small firm owner-managers’ traditional preference for implicit CSR communication, or ‘doing CSR’ rather than ‘talking CSR’.

Beyond these works, we also need to consider another important stream of theorizing that puts forth a formative talking-to-walk perspective, albeit in a very different way. Research on “Political CSR”, for instance in the works by Scherer, Palazzo, and their collaborators (e.g., Palazzo & Scherer, 2006; Scherer & Palazzo, 2007; Scherer, Palazzo & Seidl, 2013), has been deeply grounded in the Habermasian theory of communicative action (Habermas, 1984). Building on Habermasian ideas of discourse ethics, Scherer and Palazzo (2007) argue that the main ways that corporations can develop and maintain the legitimacy of business conduct is to engage in deliberative dialogues and moral reasoning with their stakeholders. This perspective is aligned with other works from the talking-to-walk approach in the assumption that CSR talk with stakeholders, at least if oriented toward the normative specifications of the “ideal speech situation” (Habermas, 1984), will then also yield formative effects for CSR practices. Drawing on such a “Habermasian sense”, Morsing and Schultz (2006) define an

“involvement strategy” for CSR communication in which “the primary aim is to bring about mutual understanding, rational agreement or consent” (p. 328). In line with the works of Scherer and Palazzo (2006; 2007), Morsing and Schultz (2006) argue that “ideally, the company as well as its stakeholders will change as a result of engaging in a symmetric communication model” (ibid.).

Across these works, the idea is that CSR talk in the form of stakeholder dialogues and deliberations would ideally precede CSR walk. However, while in aspirational talk, the formative effects would originate in (at least temporary) discrepancies between CSR talk and CSR walk, Scherer and Palazzo’s work, in contrast, emphasizes the ideal of consensual decision-making with stakeholders as a key driver of organizational and social change. Nevertheless, we believe it is important to acknowledge their work as an important variant of the talking-to-walk perspective that has achieved broad reception in the field of CSR and business ethics (i.e. beyond the more specialized field of CSR communication as such).

In terms of theoretical origins, the works following the talking-to-walk logic tend to combine insights from sociological studies on management and organization on the one hand with more linguistic insights from communication, discourse, narrative and rhetoric studies on the other hand. What also unites many of these works is that they draw on the idea of a formative role of talk for social practices (in the tradition of speech act theory and the notion of performativity going back to Austin and Searle; see Gond, Cabantous, Harding & Learmonth, 2015, for a comprehensive overview). In a performativity view, certain forms of talk (e.g., promises for CSR action) represent an action in their own right. By being outspoken, and in case certain conditions of the social context are fulfilled – so-called “felicity conditions” (Searle, 1995) – speech acts such as promises are literally new actions that change the

situation and create new stepping stones for changed action. It follows that in these instances, talk precedes action.

Overall, in works following the talking-to-walk view, the formative role of CSR communication is strongly pronounced and they tend to be generally appreciative of works that go even further than that in emphasizing the *constitutive* role of communication for organizations (CCO; for recent overviews, Schoeneborn & Vasquez, 2017; Schoeneborn et al., 2018). However, it is important to note that works following the talking-to-walk view usually do not tend to adopt the CCO approach wholesale. For instance, the talking-to-walk formative view is predominantly based on a linear notion of time in which progression is perceived as starting with CSR talk that transforms into CSR walk or different types of CSR action (e.g. Christensen et al. 2013; Haack et al., 2012). The main focus of these works is the talking-into-being of CSR at the micro-level of processes or practices and they are less concerned with the constitution of the organization as a communicative entity as such (what instead would be a stronger concern of more “hardcore” CCO scholarship; see Schoeneborn et al., 2018). This will be elaborated below in our third formative view, named t(w)alking.

Within this Special Issue, two articles can be considered as representative of the talking-to-walk perspective. First, the article by Penttilä (2019) locates its vantage point clearly in the idea of aspirational talk (Christensen et al., 2013) and investigates empirically how a firm’s CSR aspirations shape its actual strategy. However, in close proximity to some of the studies from the walking-to-talk tradition, Penttilä’s study ends up in revealing recursive processes between CSR communication and CSR practices. He finds that three strategic episodes (establishing, elaborating, and extending aspirations), distinguished by intermediary evaluations of aspirations between these episodes, lead to a perpetuation of the talk-walk

relation in organizational routines. In these routines, CSR talk is expected to challenge CSR walk and vice versa in an ongoing process of emergence and development. This study serves to illustrate how the explicit and established routine of communicative anticipation of a challenge to the status quo (talk) serves to ongoingly test this same status quo (walk). Accordingly, talk leads to transformation of both further talk and walk.

Similarly, another article in this Special Issue by Winkler, Etter, and Castelló (2019) also makes an analytical separation between CSR aspirations (talk) and CSR practices (walk), indicating how CSR aspirational talk may lead to new CSR practices. Importantly, the authors develop theoretical considerations on the CSR communication-practice dynamic by hypothesizing under which conditions firms can end up either in a vicious circle (where an insistence on an aspirational rhetoric starts to create tensions and eventually impedes its fulfilment in CSR practices) or a virtuous circle (where aspirational talk comes to embrace a more agnostic rhetoric over time that is able to prompt commitment to new CSR practices). In this regard, both the article by Penttilä and the one by Winkler et al. (2019) contribute to a void in prior research and can help enhance our understanding of the conditions under which aspirational CSR talk can fulfill different performative potential.

Formative view 3: T(w)alking

A third formative perspective on the CSR practice-communication relation, which we label *t(w)alking*, differs from the first two by going beyond the analytical separation between CSR communication and CSR practices. CSR talk and CSR walk are seen here not only as two sides of the same coin, but also as occurring simultaneously in the temporal dimension (which we denote as “CSR communicative practice” in Figure 1). These two characteristics – the collapsing of the analytic divide between communication and action (walk and talk), and

the move from a linear conception of time to one of temporal simultaneity – distinguish t(w)alking from the previous two formative views. It also explains our somewhat unusual spelling of the term which is intended to reflect these characteristics.²

The formative role of CSR communication is particularly pronounced here, as these works are built on the assumption that CSR practices of various kinds are produced and reproduced in communication or, in other words, that communication constitutes these practices in the first place. As such, this approach anchors CSR practices in a continuous flow of communication, where CSR practices and CSR communication are mutually and ongoingly constitutive. Temporal simultaneity draws on the notion that “time is always now” (Christensen, Morsing & Thyssen, 2019) in the sense that the past and the future are inescapably always assessed through the present, and that the present is full of the past and the future in any moment (see also Luhmann, 1995). Thus, in the t(w)alking perspective, talk and action do not necessarily follow the linear past-present-future progression implied by the walking-to-talk and talking-to-walk views. If the past and the future are part of the present, then talk and walk may occur simultaneously.

In their insistence on communication as the main locus of organizational existence, the works following the t(w)alking logic exhibit a close proximity to the radical change in perspective on the organization-communication relationship that is suggested by CCO scholarship (see Schoeneborn & Vasquez, 2017). CCO scholarship invites the study of organizations as precarious social phenomena that only come into existence by being recurrently (re)instantiated in and through communicative practices and events. Accordingly, if one accepts the ontological premise of a communication-born existence of organizational

phenomena, it follows that also CSR practices are fundamentally grounded in instances of meaning negotiation.

For instance, one example of the t(w)alking viewpoint from the recent CSR communication literature is the conceptual article by Trittin and Schoeneborn (2017) in which the authors suggest that diversity management, as a CSR activity, inherently involves a multiplicity of voices (i.e. “polyphony”). Managing an organization’s diversity *as* polyphony implies the necessity of allowing organizational (i.e. internal) and contextual (i.e. external) voices to be heard and find resonance in organizational settings. In a similar spirit, Kuhn (2008) analyses how organizational walk – such as activities, outcomes, structures, roles, duties and power relations, i.e. the “official firm” – are all discursive practices that can be conceived as an organization’s “authoritative text”. To understand better, for example, intra-organizational power and stakeholder relationships, we need to appreciate better the production of these authoritative texts. Kuhn’s focus on this text-conversation dialectic contributes an understanding of how organizations come into being in re-instantiated communicative processes.

While the contributions discussed thus far in the t(w)alking approach are concerned with *the organization* as a communicative entity or actor, a recent article by Hoffmann (2018) is instead concerned with the ways in which communication constitutes *CSR as an institution*. More specifically, Hoffmann highlights that CSR as an institution is stabilized and maintained by a number of communicative paradoxes that are in-built to CSR (e.g. intrinsic vs. extrinsic motivations, business case vs. ethical case of CSR). In line with the t(w)alking view, the execution of CSR practices then depends on the continuous activation of these paradoxes to re-instantiate CSR as a communicatively constituted institution.

As these examples show, while the previous two formative perspectives are primarily concerned with the relation between CSR communication and CSR strategies, procedures, and tools, the t(w)alking perspective tends to shift the focus on to the ontological level, that is, questions of organizational and/or institutional existence. In our view, this shift in the object of concern from organizational practices to the ontology of organizations and institutions is not necessarily a defining characteristic of the t(w)alking approach; in other words, there is no reason to assume that those adopting a t(w)alking perspective cannot also focus on the constitutive link between CSR communication and CSR practices as such (e.g., see the considerations by Schoeneborn & Trittin, 2013) or, in turn, that those adopting other formative perspectives cannot also address ontological aspects. Rather, it would appear to be more a reflection of current research foci of studies occupying these niches in the field, and the level of analysis typical of the theoretical approaches that have been adopted. We will come back to this below when we specify what we believe are fruitful avenues for further research.

Within this Special Issue, the articles by Cooren (2018) and Feix and Philippe (2018) can be seen as exemplars of the t(w)alking view. Both are characterized by a tendency to focus on fundamental questions of organizational and institutional existence, albeit in different ways. In his invited essay, Cooren proposes to rethink organizations through the metaphor of ventriloquism. In this relational ontology, the organization (the dummy) comes into being by being voiced through other actors (the ventriloquist). At the same time, in this view, the dummy gains its own agency to some degree – at least in the sense of making certain ways of becoming ventriloquized (and thus, constituted) more likely than others. Imagining the organization this way, that is, as a ventriloquized and polyphonic phenomenon,

fundamentally changes the way it relates to its environment. Acting responsibly as an organization for Cooren therefore means that the organization, in a role switch, needs to become a collective actor that can ventriloquize and become sensitive to its natural environment (which otherwise remains at the brink of collapse, especially in the era of climate change). In line with the t(w)alking view, Cooren's understanding of organization and organizing practices is inseparable from their continuous re-enactment in and through communicative events.

While Cooren's main concern is the ontology of the organization as a communicatively created entity or actor, the article by Feix and Philippe (2018), in contrast, is primarily concerned with CSR as an (cross-organizational) institution and how this institution is discursively constituted. This article empirically traces how CSR as a discursive institution has become shielded by what the authors refer to as "decontestation". More specifically, the authors show that the inherent ambiguity and partly paradoxical character of the CSR concept and the narratives constituting it (see also Hoffmann, 2018), safeguards CSR as an institution from being reconceptualized in more radical ways. Also here, in line with the t(w)alking logic, the idea is that CSR as a practice and institution would not exist as a social fact if it were not grounded in communicative-ideational processes that continuously lend meaning to it and shape the way it is exercised.

Discussion and conclusion: New directions in formative approaches to CSR

communication research

Our delineation of different formative perspectives on CSR communication yields three main contributions, namely, (1) greater precision in conceptualizing the talk-walk relationship; (2) developing new pathways among and between different formative views; and (3) identifying

under-researched areas and new directions for further research on formative perspectives on CSR communication and practice.

With respect to the first contribution, we provide scholars who interrogate the relation between CSR communication and CSR practice within a constructivist, formative paradigm with greater ability to distinguish between three different approaches. These rely on substantially different theoretical premises, yet each allows for taking into account the complex, dynamic, and inherently indeterminate character of communication. At the same time, we offer guidance on which of the three variants has been utilized to date in addressing specific levels of analysis and specific objects of concern. As discussed above, the three approaches differ especially regarding the talk-walk relation and succession, what is the role of time for the talk-walk relation, and what is the object of formation through CSR communication. The core differences are summarized in Table 1.

Table 1 about here

Table 1 compares and contrasts what we refer to as the “representational view” (see above) with the three types of formative view that we have introduced in this paper. A few things are worth noting here. Formative view no. 1, walking-to-talk, shares with representational views the baseline assumption that CSR walk does (or should) usually precede CSR talk. However, the walking-to-talk approach goes beyond representational views by emphasizing the formative potential of CSR talk for CSR practices. Therefore, even if CSR talk succeeds CSR walk and is directed to external audiences to begin with, it tends to work back on the sender in further processes, thus shaping how CSR is executed within organizations.

In turn, formative view no. 2, talking to walk, while remaining in a linear notion of time, tends to switch the order of succession between CSR talk and walk and thus also the emphasis on what gains primacy here. In this view, it is CSR talk that precedes and can (under certain conditions) pave the way for CSR walk (e.g., aspirational talk and/or stakeholder deliberations). Formative view. no. 1 and 2 share, even if in different ways, the analytical interest in exploring how the gap between CSR talk and CSR walk is formative for each other. Furthermore, these two formative views are aligned in their focus on organizational practices as the main object of what is formed through communication.

These commonalities represent a significant contrast to both the representational view (that tends to focus on external legitimacy perceptions that are shaped through communication) and also to formative view no. 3, t(w)alking, which tends to shift the focus onto the ontological level by studying how communication forms ‘the’ organization or CSR as an institution – at least in the ways this view has been elaborated in the literature thus far. Our identification of the t(w)alking view yields another important contrast to the other two formative views in that here the notion of temporality switches from linear clock time where action is followed by talk (or vice versa) to a notion of simultaneity of talk and action. In other words, in the very moment of a communicative event’s occurrence this event can constitute both the symbolic level of meanings and can be more or less performative and actionable at the same time (see also Ford & Ford, 1995). In sum, this differentiation of views can help scholars when drawing on formative approaches to identify an appropriate match with not only the level of analysis they are primarily interested in but also with the relevant method of studying the relationship between talk and action.

Second, with respect to new pathways among formative views, we want to underscore that the three formative approaches are not set in stone but that transitions and cross-pathways between them are possible and desirable. In this regard, we believe that the metaphor of *Tamara* can be of use here, that is, a play where characters unfold their stories on different scenes to an audience that sometimes is walking and sometimes is running to follow different characters as they move into new scenes to continue their stories (see Boje, 1995). The *Tamara* play allows for meanings of events to depend upon the locality, the prior sequence of stories and the transformation of characters, as they move from scene to scene. In the same way, we offer three formative views that can be ‘visited’ as a source of interpretation for different analysis of talk-walk relations.

For example, a company’s poor performance on a CSR issue (CSR walk) may lead to dialogue with a critical NGO (CSR talk) which can be analyzed to explore how it leads to the development of a new shared definition of the company’s responsibilities (formative view no. 1). Such an analysis may also be informed by zooming in on how that dialogue introduces a new performative gap between the company’s CSR talk and action as it sets new ambitions to improve the firm’s responsibility that may drive its future actions (formative view no. 2). Finally, the analysis of the same deliberative situation may also remove the talk-action dualism and focus on how phenomena such as for example the ways in which ‘the responsible company’ as an institution is communicatively constituted and brought into being in the communicative act between the company and the NGO (formative view no. 3).

The benefit of adopting the *Tamara* metaphor here is that it helps to illustrate that one does not have to adopt a single perspective on CSR walk and CSR talk and that different approaches yield different insights that are equally valuable. We would like to encourage

researchers to explore a variety of theoretical approaches within and across the different perspectives to reveal different aspects of the CSR walk-talk relation. Critically though, such research needs to acknowledge that the insights it gleans are a consequence of the place in the walk-talk relation that they have chosen to focus on – the specific sequencing and location of the “play” that they have entered into.

The third main contribution of our delineation of the three formative perspectives is that it allows us to identify under-researched areas and potential pathways for their further advancement. With regards to phenomena, probably the most important and exciting development for formative CSR communication research will be the increasing digitalization of such communications, and their enactment within social networks (Castelló, Morsing & Schultz, 2013). Much CSR talk is increasingly extra-organizational - that is, it takes place in networks not controlled or part of the company about which it is concerned, but which researchers potentially have access to in digital forms. This CSR talk might be prompted by CSR walk from companies (formative view no. 1), or could prompt further CSR walk by both corporate and non-corporate actors (view no. 2), or could be seen as constitutive of a digital, networked, or cross-boundary organizational form (view no. 3). Importantly, digital technologies provide firms with the chance of radical transparency of their work processes and value chains. For instance, the outdoor apparel manufacturer Patagonia allows their customers to trace online for each product the specific production origins, working conditions, and the environmental footprint (<https://www.patagonia.com/footprint.html>). Future research will need to examine how such radical transparency alters the CSR practice-communication relation. This can be studied with one of the three formative approaches we have identified – or a combination thereof.

There are also numerous additional theoretical approaches that might be brought within formative CSR communication research in the future. Some of the more intriguing would include those dealing with how different rationalities or logics are managed within and around organizations including theories of institutional complexity (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011), orders of worth (Boltanski & Thévenot, 2006), or organizational hybridity (Battilana & Dorado, 2010) or the performative construction of gender roles (Butler, 1999). These approaches are helpful for conceptualizing the often competing social and economic dimensions of CSR, and how, formatively speaking, the way that CSR communication deals with these competing worldviews is likely to influence CSR practice. Also, as discussed above, although we decided to focus on “formative views” as the broader umbrella term, we believe that the more specific literature on performativity can be particularly valuable to further develop and unpack these theoretical streams. Within the wider spectrum of performativity theories (see Gond et al., 2015), we especially encourage scholars to draw on the variants by Austin, Searle, or Butler to explore under which boundary conditions (or “felicity conditions”), CSR talk can gain performativity in the sense that it becomes an action in its own right.

As for our hints for how formative views no. 1 and 2 might be usefully developed in further research beyond these phenomena and theories, we would suggest that there is lots of opportunity for new research directions. One area of interest for formative view 1, walking-to-talk, could be developing new insight on how firms account for their historic actions through CSR (e.g. Schrempf-Stirling, Palazzo, & Phillips, 2016). Thus far, a formative CSR communication approach – that would view such accounts of historical war crimes and other practices as formative of future CSR action – has yet to be applied, but could open up new conceptual and empirical space.

Within formative view no. 2, we would suggest that some of the most intriguing opportunities could come at the intersections between the descriptive and the normative approaches within view no. 2. For example, there is scope for developing normative perspectives on aspirational talk (e.g., what role can or should aspirational talk play in norm generating discourses? Or, how to assess when aspirational talk becomes ‘endless promises’ resembling hypocrisy?). In turn, there is also scope for a more descriptive communicative approach to discourse ethics (e.g. what rhetorical styles are used in norm generating discourses among stakeholders and what are their effects).

Across both views no. 1 and 2, there is clearly potential for greater attention to different objects of formation, and especially those more readily associated with view no. 3, namely those at the ontological and organizational level. However, we are especially intrigued by the potential for t(w)alking research to be addressed at the level of more mundane CSR practices. If we follow the assumption of the t(w)alking view that talk and action can collapse into one, this view suggests the need to think radically differently about the common *talk-action dualism* – and replace it with a *talk-talk continuum* that can be studied regarding the extent to which different types of talk can gain actionability and bindingness (in a similar logic to the works by Ford & Ford, 1995; Cooren, 2004). Hence, in this logic, communicative events and instances of talk become the main “site” where organizations emerge – and the degree of authority (Kuhn, 2008), action(ability) and bindingness becomes the analytical category under which communicative events can be studied.

In sum, there are various ways in which formative approaches to CSR communication can be fruitfully developed within, or even across, our three different perspectives. We hope that by

making the differences between these three approaches more distinct, future theoretical and empirical developments can contribute to a more cumulative and systematic body of literature that advances our understanding in new and important ways.

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¹ We adopt the terminology of “formative” in this paper because it is the most general term, and the least associated with a particular theoretical approach, unlike, say, “constitutive” which is often associated with the communicative constitution of organizations (CCO) approach.

² Our spelling of t(w)alking also differentiates it from the term “twalking”, which commonly refers to the practice of either “texting while walking” or “tweeting while walking” (see UrbanDictionary.com).

	Representational view: Walking the talk	Formative view 1: Walking-to-talk	Formative view 2: Talking-to-walk	Formative view 3: T(w)alking
The talk-walk relation and succession	CSR walk precedes and is superior to talk	CSR walk precedes CSR talk	CSR talk precedes CSR walk	CSR talk constitutes CSR walk simultaneously
Temporal orientations	CSR talk as (mis)representing past/future CSR walk	CSR talk as past-oriented reporting, incl. self-referential formative effects on CSR walk	CSR talk as future-oriented aspirations or deliberations	CSR talk and walk co-exist in a mutually constitutive relation
Object of what is formed through communication	(Primarily) legitimacy perceptions/evaluations by external observers	Both external evaluations and internal CSR practices	Both external and internal evaluations and internal CSR practices	The existence of organizations as responsible actors, their CSR practices, and/or CSR as an institution
Key theoretical concepts	Alignment; Consistency; Decoupling; Greenwashing	Greenhushing; Framing; Sensemaking	Auto-communication; Aspirational talk; Creeping commitment; Moral entrapment; Deliberation; Dialogue	Performativity; Polyphony; Ventriloquism; CCO
Illustrative research questions	To what extent does a firm's CSR reporting adequately reflect its CSR practices - and how does the degree of alignment influence a firm's legitimacy perceptions by external constituents?	How does the way a firm talks about its CSR achievements work back on the way that CSR is practiced in the firm?	How and under what conditions <i>does</i> aspirational CSR talk shape how CSR is practiced in a firm and can lead to social change? How <i>should</i> stakeholder dialogues be conducted to influence the actual implementation of CSR practices?	How does communication constitute the organization as a responsible actor? How do narratives constitute CSR as an institution?
Paths for further development	More attention to digital forms of CSR practice and communication, especially those that happen outside the immediate boundaries of the firm	Greater attention to how firms account in the present (talk) for historical CSR practices (walk) and how this impacts current and future practice.	Elaboration of normative perspective on aspirational talk. Development of new descriptive and explanatory accounts of dialogues using new theory and contexts.	Extend focus of the communicative constitution of CSR on to the level of practices (i.e. not only of org. actors and/or institutions)
Examples of published articles	Du et al. (2010); Laufer (2003); Seele & Lock (2015)	Carollo & Guerci, 2017; Font et al. (2017); Iivonen & Moisander (2017); Morsing, Schultz & Nielsen (2008); Siano, et al., 2017	Christensen et al. (2013; 2015); Haack et al. (2012); Morsing & Schultz (2006); Morsing & Spence (in press); Palazzo & Scherer (2006)	Christensen, Morsing & Thyssen (2017, 2019); Schoeneborn & Trittin (2013); Schultz et al. (2013); Trittin & Schoeneborn (2017)
Examples from the B&S Special Issue	N/A	Girschik	Penttilä; Winkler, Etter & Castello	Cooren; Feix & Philippe

Table 1: Comparison of the representational and the three formative views on the relation between CSR talk and CSR walk

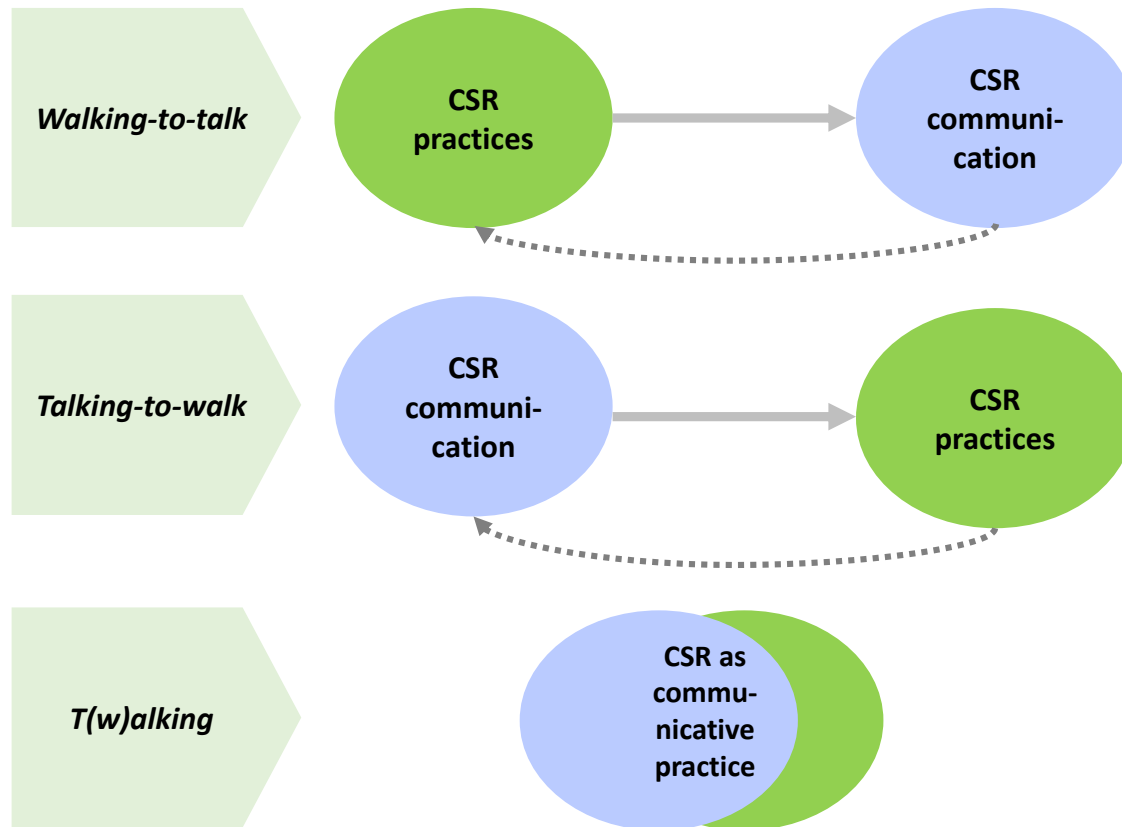


Figure 1: Three formative views on the CSR talk and the CSR walk relation

Bios

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